O. Electricity (Supply)/51

1951.

File No.

Legal Department-

A **BRANCH**

Subject:— Opinions under the Electricity (Supply) Act, 1948

P. 22 (E)

File No. O. Electricity (Supply)/51

Gen. 191 e.

28-A

C O N T E N T S

Legal Department File No. C.Electricity(S)/51

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3018

Sec.
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2/8/52

No. C.F.-(31)/50-4127/3.

OPINION.

1. I have, in the light of the opinion of the Advocate General of Bombay and the views expressed in the departmental notes, reconsidered the matter. I remain, however, substantially of the view which I expressed in my opinion dated the 26th August, 1949, given to the Matheran Electricity Supply Co. Ltd.

2. The main question at issue is whether notwithstanding the provisions of sections 57 and 70 and clause I of the 6th Schedule of Act LIV of 1948, the provision in clause XI of the Schedule to the Act of 1910 preventing a licensee from charging prices exceeding the maxima fixed by his license is still operative.

3. Section 57 of the Act of 1948 makes a compliance by a licensee with the provisions of the 6th Schedule obligatory. It further provides, in effect, that any provisions of the Act of 1910 or the license under it "shall, in relation to the licensee, be void and of no effect in so far as they are inconsistent" with the provisions of section 57 and 6th Schedule. Section 70, in substance, provides that no provision of the Act of 1910 or the rules made under it or of a license under it shall have any effect so far as it is inconsistent with any of the provisions of the Act of 1948. Subject to this the provisions of the Act of 1948 are to be in addition to and not in derogation of the Act of 1910. The whole point for consideration, therefore, is whether the provisions of clause I of the 6th Schedule to the Act of 1948 requiring a licensee to adjust his rates in the manner mentioned there is or is not inconsistent with the provisions contained in section 23(1) and clause XI of the Schedule to the Act of 1910.

4. It is conceded that in cases where the prices fixed by the license exceed the amount of the reasonable return the provisions of section 23(1) and clause XI of the Schedule to the Act of 1910 would be inconsistent with clause I of the 6th Schedule and would, therefore, be void and of no effect. The resulting position, therefore, is that there being an inconsistency between clause I of the 6th Schedule and the abovementioned provisions in Act of 1910 those provisions have to give way and cease to be operative, I do not see how those every provisions being thus of no effect in one class of cases could still be alive and regarded as subsisting in cases where the rates fixed by the license are below the amount of the reasonable return. The Act of 1948 provides that "the provision" which is inconsistent is to be of no effect; if the provision goes it goes for all purposes.

5. The argument put forward in the case for the opinion submitted to the Advocate-General of Bombay and accepted by him as to the court's leaning against implied repeal and seeking to avoid such repeal by resorting to a fair and reasonable construction would, in view of what I have said in the last para, seem to have no application here.

6. The true point for consideration is whether on its true construction the phraseology of clause I of the 6th Schedule affects cases in which the rates fixed by the license are below the amount of the reasonable return. It is stated that the provisions of section 57 and clause I of the 6th Schedule are restrictive of the rights of the licensee and do not have the effect of enlarging his rights. I do not think that on a fair construction of these provisions they can be so read. The whole intention and scheme of the Act is to rationalise the production and supply of electricity.

with that end in view the Legislature provides that the licensee shall so adjust his rates periodically that his clear profit in any year shall not as far as possible exceed the amount of reasonable return. The scheme of retionalisation, therefore, is that the licensee's rates shall correspond as far as possible to the amount of reasonable return. It could not be that the Legislature intended to keep rates which were below the amount of reasonable return unadjusted and contemplated the readjustment of rates only in cases where they exceeded the amount of the reasonable return. Such a reading of the clause would be contrary to the whole scheme of the Act which is to fix rates economically sound so that the licensee may have a fair return on his investment that being essential to the efficiency of his concern as well as to the continued efficient supply of energy to the consumer.

7. Though not directly relevant to the question of construction, it is of some significance that the view taken by the Electricity Commissioner in the memorandum dated the 26th November, 1949, accords with the view which I have taken of the scheme of the Act of 1948.

8. It is stated that in cases where the rates fixed by the licensee are below the amount of the reasonable return the licensee could move the Board or the Provincial Government to constitute a rating Committee with a view to have the charges increased. That course is undoubtedly open to him under section 57(2)(a). There is, however, nothing in the section which compels him to do so. The section lays down on him an obligation to comply with the provision of the 6th Schedule which in its turn makes it obligatory on him to so adjust his rates that they "shall not as far as possible exceed the amount of reasonable return".

9. My answers to the questions are as follows:-

(1) Yes.

(2) No. Though he is entitled under the statute to increase his charges, he is prevented from doing so by his special contract with third parties. The Statute does not take away the contractual rights of third parties under their contracts with the licensee.

(3) Yes. The statute affects him and prevents him from charging prices in excess of the amount of reasoable return.

(4) The ordinary consumer will, having regard to the terms of his contract, be liable to pay charges in force from time to time, i.e. the charges adjusted from time to time by the licensee in terms of clause I of the 6th Schedule to the Act of 1948.

(5) I have nothing to add.

Sd/- M.C.Setalwad.

New Delhi; 23.2.1950. ATTORNEY-GENERAL OF INDIA.

SNT/23.8.

23296 dated 25-11-50.

Submitted with reference to Secretary, P.W.D.'s note at p.54 ante, Under clause 6 of the agreement entered into between the Rander Municipality and the Rander Electric Supply Co. it is provided that the Electric Supply Co. shall be entitled to charge a maximum rate of annas 6 per unit for the supply of electricity to the public and that if a consumer consumes less than 7 units he will still have to pay the manimum charges of Rs.2/8/- per month. It appears that the Company is finding difficult to carry on the business with the maximum rate fixed by the said agreement and has applied to the Electrical Engineer to Govt. for the constitution of a Rating Committee to examine the rate of charges. The Electrical Engineer to Govt. and Secretary, Rating Committee has, in his u.o. at pp.25-27 ante, raised the question whether the agreement in question is beinding on, and enforceable against, the licensee, as it appears the people of Rander had contributed a sum of Rs.10,000/- for the introduction of electricity in the town and they contend that the licensee is tied down by clause 6. The R.L.A. is requested to advise on the question.

SNL/23.8,

Office of the R.L.A.

Electricity (Supply) Act, 1948, 6th Schedule.

Whether the Rander Electric Supply Co. can charge higher rates.

Attention is invited to the Advocate General's opinion No. 29 dated 8th November 1949 and the R.L.A's Statement of the Case No. 30-P Confl. dated 10-10-1949 and the Attorney General's opinion dated 23-2-1950. The Attorney General has held that a licensee could adjust his rates by virtue of the provisions of the 6th Schedule to the Electricity (Supply) Act, 1948, notwithstanding any agreement with the consumer. He has further held that though the licensee is entitled under the statute to increase his charges, he is prevented from doing so by his special contract with third parties, since the statute does not take away the contractual rights of third parties under their contracts with the licensee. Although the R.L.A. is not prepared to agree with the Attorney General's Opinion in respect of the rights of the licensee to adjust his rates notwithstanding any agreement with the consumer, he is in entire agreement with the Attorney General's view that where there is a special contract, the licensee would not be entitled to increase his charges although the Electricity (Supply) Act entitles him so to do. In the present case, the licensee has entered into an agreement with the Rander Municipality that he would be entitled to charge a maximum rate of annas 6 per unit for the supply of electricity to the public and that if the consumer consumes less than seven units, he would still have to pay a charge of Rs. 2-8-0 per month. The consideration for this agreement, it appears was the payment of Rs. 10,000/- by the people of Rander. The agreement between the licensee and the Rander Municipality appears, therefore, to be in the nature of a special contract. Consequently, according to

the .....

the Attorney General's Opinion, the licensee will not be entitled to charge more than what is provided for in the special agreement with the Rander Municipality.

Sd/- P.M.LAD.
7/1.

Remembrancer of Legal Affairs.

U.R. to P.W.D., No. 410 dated 8th January 1951.

SNT/23.8.

Office of the R.L.A.

Electricity (Supply) Act. 1948. Section 57.

Constitution of a rating Committee to fix charges leviable by Cambay Electric Supply Co.

There is a dispute as regards the rate of electricity charges between the Cambay Electric Supply Co. and the consumers in that town. Under the licence granted to the Company, it had agreed to charge at the maximum rate of as. 4 and 8 respectively for motive power and for temporary lights and illuminations. But the actual charges levied are at the rates of as. 4-9 and 0-10-0 respectively. On the complaints received from the consumers Government decided to refer the examination of the charges to a Rating Committee under section 57 of the Electricity (Supply) Act, 1948, and in their letter dated 15-6-1950 informed the Company accordingly. The Committee has not yet been constituted. In the meanwhile some of the consumers have filed a suit against the company in the court of the Civil Judge, Cambay, praying that the Company be restrained from cutting off their supply so long as the plaintiffs are paying the charges at the rates specified in the licence. The R.L.A. is requested to advise as regards the legality and propriety of appointing a Rating Committee while the suit is pending.

2. Agreeing with the opinion of the R.L.A. the Advocate General in his opinion No.29 dated the 8th November 1949 opined: "It is not open to the licensee to vary his rate if it exceeds the maximum laid down in his licence except after having that maximum refixed by the Rating Committee." In the present case the licensee has been charging more than the maximum rate fixed in the licence. Consequently, a reference to the Rating Committee would be quite essential to examine the licensee's charges for the supply of electricity under section 57(2). Government has already decided to refer it to a Rating Committee and the Company has been accordingly informed. It is true that some of the consumers have filed a suit against the Company in the Court of the Civil Judge, Cambay, praying that the

the Company should ve restrained from cutting off their supply so long as the plaintiffs are paying the charges at the rates specified in the licence. The institution of such suit would not bar the appointment of the Rating Committee. The examination of the charges by the Rating Committee is likely to prove useful to an early settlement of the dispute between the licensee and the consumers. If the Rating Committee finds that the rates now charged by the licensee, though above the maximum fixed by the licence, are within the limits adjustable under the 6th Schedule to the Electricity (Supply) Act, 1948, the consumers will have no grievance and will have to pay such charges. If, on the other hand, these rates are found to be in excess of such limits, the licensee would not be justified in charging such rates. Government may, therefore, take steps to constitute the Rating Committee.

Sd/- P.M.LAD.
27/1.

Remembrancer of Legal Affairs.

U.R. ro r.W.D. No. 1724 , dated the 29th January 1951.

SNT/23.8.

The first question raised by the Electrical Engineer to Govt. for the R.L.A's consideration is whether appropriations in respect of contributions towards arrears of depreciation under paragraph XVII (2) (c) (v) of the Sixth Schedule to the Electricity (Supply) Act, 1948, have to be made for such amounts of depreciation as have not been provided for in the past or only for such amounts on account of depreciation as could not have been provided for in the past. Appropriations for contributions towards arrears of depreciation are allowed to be made so that the licensee would be able to lay by the requisite amount to replace his installations at the end of the period. These appropriations are intended to cover the arrears of depreciation which were not providddfor in the past on account of the loss suffered by him in his business of supply of electricity. Under the Income Tax Act a licensee is allowed appropriation towards depreciation for the purposes of assessing the income tax. If in the past a licensee has claimed deduction in the income tax on account of depreciation, he could be presumed to have set apart that amount for such depreciation in which case he cannot claim any further appropriation under sub-clause (c)(v), even though he has not shown amounts of depreciation in the account books. But if a licensee on account of losses suffered by him in his business could not make any provision for depreciation at all there could be no setting apart of the amount for depreciation, In such cases, the licensee could claim appropriation on account of arrears of depreciation. It appears therefore, that appropriation for arrears of depreciation can be claimed under this provision in cases where the

the licensee could not make any provision for depreciation in the past on account of losses suffered by him in the business. The view taken by the Electrical Engineer on this point appears to be correct.

The second question raised by the Electrical Engineer to Govt. is whether appropriation for previous losses under clause (c)(i) can be allowed even in cases where the licensee has on the whole made profits in the past even though he has incurred losses in some years. The Electrical Engineer states: "A licensee may have made profits in 10 years and may have incurred losses in 8 years and on the whole may have earned profits." It appears unreasonable to allow anything on account of previous losses where a licensee has made on the whole profits in the pst." Clause (c)(i) allows special appropriations sufficient to cover previous losses (that is to say, excess of expenditure over income) which have arisen from the business of electricity supply to the extent in any year actually appropriated for the purpose in the books of the undertaking. The words "in any year" appear to be signigicant and they indicate that the previous losses incurred by the licensee in the past in any year even though he has made profits in some years during that period. Consequently, the average of profits and losses would not be the basis for determining the claim of the licensee for appropriations under this clause. If the licensee has suffered losses in the past in any year, it would be competent for him to claim special appropriations under this clause in respect of that year even through he has made profits in some years in the past. The view taken by the Electrical Engineer on this point does not appear to be correct.

Sd/- R.T.Katarki.

9/2.

Legal Department.

The question raised by the Electrical Engineer are of hypothetical nature and cannot be referred to for legal opinion. When any particular case arises, the facts and the questions for legal opinion should be clearly stated,

Sd/- J.L.Dhurandhar.
15/2.

Additional Secretary to Government.

U.R. to P.W.D., No. 2910, dated the 15-February 1951.

SNT/24.8.

Office of the R.L.A.

Appointment of Government servant as Chairman of the Board.

Electricity Supply Act, 1948 - Section 5.

The question raised for the R.L.A's consideration is: whether in view of Act LVII of 1949, amending the Electricity Supply Act, 1948, it would be permissible for Government to appoint officials on Boards as part-time members.

2. Section 5(3) of the Electricity Supply Act, 1948, provided that "All members of the Board should be full-time members." This provision has been deleted by Act LVII of 1949 with the result that the restriction about the members being full-time members of the Board is no longer operative. There is no provision in the Act which disqualifies a Government servant from being appointed a member or a Chairman of the Board. The restriction about appointing a Government servant as a part-time member of the Board is contemplated by Rule 21 of the Bombay Civil Services Conduct, Discipline and Appeal Rules, but this restriction will not apply if Government gives the previous sanction. Consequently, there wouldbe no legal objection to Government appointing any Government official as part-time member of the Board.

Sd/- J.R.Dhurandhar.
17/3.

Remembrancer of Legal Affairs.

U.R. to G.A.D. No. 296-Confl., dated the 19th March 1951.

SNT/24.8.

LEGAL DEPARTMENT.

Electricity (Supply Act), 1948. Schedule six.

While auditing the accounts of the Broach Electric Supply and Development Corporation for the year ending 31st December 1949, the Examiner, Outside Audits, has found that the Corporation has debited the Managing Agency Commission for the two years, 1948 and 1949, in the annual accounts of the Corporation. The question raised for consideration is whether in view of the provisions of the Electricity (Supply) Act, 1948, this would be permissible.

2. Under paragraph 1 of the Sixth Schedule to the Electricity (Supply) Act, 1948, a licensee is so required to adjust his rates for the sale of electricity by periodical revision that his clear profit in any year shall not, as far as possible, exceed the amount of reasonable return. The expressions 'clear profit' and 'reasonable return' are defined in paragraph XVII of the Schedule. Under para. XVII(2) 'clear profit' means the defference between the amount of income and the sum of expenditure plus specific appropriations made up in each case as mentioned therein. Under sub-clause (b) (ix) of clause (2) of that paragraph the expenditure incurred on management including managing agents' remuneration as provided for in paragraph XIII is one of the items of expenditure referred to in the definition. The expression 'reasonable return' as defined in paragraph XVII (9) means in respect of any year of account, the sum of the following :-

(a) the amount found by applying the standard rate to the capital base at the end of that year;

(b) the income derived from investments other than those made under paragraph IV of this Schedule;

(c) an amount equal to one half of one per centum on any loans advanced by the Board under sub-paragraph (2) of paragraph I of the First Schedule.

Thus, in order to find out the reasonable rates which the licensee can charge to the consumers of electricity, it is necessary to find out the exact amount of income and the amounts of expenditure and specific appropriations incurred by the licensee in one particular year. If the expenditure on account

account of the Managing Agents' Commission is left over to be debi-ted to the next year's accounts, it would not be possible to arrive at a correct estimate of the reasonable return. For these reasons it is not regular to debit the Managing Agency Commission for two years to one year's account.

Sd/-

Additional Secretary to Government.

U.R. to P.W.D. No. 10251, dated the 28th June 1951.

SNT/24.8.

L.D.R.I.No. 13104/51.
22/6/51.

Submitted with reference to P.W.D. note at pp. 7-8.

By para. 3 of the Indian States (Application of Laws) Order, 1948, all exactments specifiedin Parts I and II of Schedule II to that order were extended to the Indian States. The said Order was amended by P. & S.D., Notifn. No. 2328/46-F, dt.23-7-49, with effect from 30th July 1949 and Acts mentioned in the amending order were added to the list of Central Acts, in part I of Schddule II to the said order. Consequently the Electricity (Supply) Act, 1948 (LIV of 1948) which was, inter alia, added to test by the amending order was extedded to the Indian States with effect from 30th July 1949. Subsequently Govt. of India passed the Merged States (Laws) Act, 1949 and it came into force from 1st January 1950. By sec. 3 of that Act the Electricity (Supply) Act, 1948, is, inter alia, extended to and brought into force in all the merged States.

2. The Association of Electrical Underta'.ings, Bombay Province doubts whether it is correct to hold that Electricity (Supply) Act, 1948 has come into force in merged areas from the 30th July 1949 and its legal advisers are inclined to the view that the Electricity (Supply) Act, 1948 does not seem to have been made applicable to the merged areas except by the Merged States (Laws) Act, 1949 which came into force on the 1st January 1950. D.S.P.W.D. observes that the Electricity (Supply) Act, 1948 was brought in force in these areas by virtue of the Bombay Govt's Order made under the Extra-Provincial Jurisdiction Act with effect from 30th July 1949 and it was extended to these areas with effect from 1st January 1950 by

by the Central Merged States (Laws) Act, 1949 and its enforcement by the Bombay Government's order was repealed that inview of the sec. 6 of the Merged States (Laws) Act, 1949 there is no break in contunuity and for all practical purposes the Elec. (Supply) Act, 1948 has been in force in these areas since 30th July 1949 and continues to be in force. L.D. is requested to see.

Sd/- E.P.Bhamgara.
30/7.

D.S.(Civil) : Reply may be :-

seen and returned .

the view taken by Secy. P.W.D.

is correct.

Sd/- R.T.Katarki .
31/7.

Addl. Secy. I agree, but the

R.L.A. may also consider.

Sd/- P.M.LAD.
31/7.

R.L.A. Sd/- J.R.Dhurandhar.
31/7.

.o.r. to P.W.D. No. 12318/ dt. 1-8-1951.

SNT/24.8.

R.I.No. 12928/ dt.20/6/51.

n. 205 of P.W.D. file 6730/36(1) 3884

As a result of agreement between the Association of Electrical undertakings, Bombay Province and the Government a Press Note was published by the P.W.D., which inter alia provided that "with regard to the question of depreciation, Govt. is taking steps to obtain a report on the physical condition of the assets of those Licensees who have applied for variation of the prescribed period. It was agreed that until Government passes orders on the application of the Licensees, the companies would be allowed to maintain the status quo ante during the current financial year." The Association of Electrical Undertakings, Bombay Province, however, requested Government that pending passing of the orders on the applications of the Licensees for variation in the prescribed period for depreciation of assets, Government should issue necessary permission to the Licensees individually with a view to exempting them from the limitation imposed by Para X of the Sixth Schedule to the Electricity (Supply) Act, 1948

p. 211 Do.

p. 217 of P.W.D. file 6730/36(I)

Accordingly, in the P.W.D. letter No. 6730/36(I) -E1(I) dated 1_2-1950, individually the various applicant companies were informed as follows :-

" ..... I am directed to state that Government is taking steps to obtain a report on the physical condition of the assets of your undertaking with a view to see whether the prescribed period of depreciation under the Electricity (Supply) Act, 1948, requires variation in your case. Until Govt. issues orders in this connection, you are permitted, under clause X of the Sixth Schedule to the above Act, to maintain the Status quo ante during the current financial year in respect of the reserve, dividends and distribution of profits etc."

pp. 1-7
of Corrsp.

In para 11 of his report on the Examination and Audit of the annual Statements of accounts prescribed under the Indian Electricity Rules, 1937, of the Nasik-Deolali Electric Supply Coy. for the year ending 31-12-1949, the Examiner, Outside Audits, states that in view of the above-mentioned Govt. letter dated 1-2-50, the Company has not taken action to distribute the excess of "clear profit" over "reasonable return" in the manner required by para II(i) of the Sixth Schedule to the Electricity (Supply) Act, and expression doubt whether under the provisions of the Sixth Schedule, the Coy. can be allowed to retain the amount in excess of "clear profit" without distributing it in the manner laid down in Part II of the Schedule.

The P.W.D. office considers that in view of the order contained in P.W.D. letter dated 1-2-50 the licensee's action in not distributing the amount of excess of "clear profit" cannot be objected to. R.L.A. is, however, requested to advise.

Para. X of Sixth Schedule to the Electricity (Supply) Act, 1948, provides that <u>except with the consent of the State Government,</u> no sums shall be carried to a reserve and no dividends in excess of 3 p.c. on share capital and <u>no other distribution of profits</u> shall be made to shareholders while any sum ..... allowed in respect of depreciation for the year of account or any instalments due in respect of any arrears of depreciation as provided in para XI remains to be written off in the books of undertaking. In pursuance of Govt. Order contained in P.W.D. letter No. 6730/36(I)/ E1(I) dated 1-2-50 issued under para X of the Sixth Schedule to the Act, the Nasik-Deolali Electric Supply Coy. is permitted to maintain status quo ante during the financial year in respect of the reserve, dividends and <u>distribution of profits</u>. Consequently, as regards

as regards the distribution of profits is concerned, the said Coy. is not bound to distfibute the exuess of "clear profit" over "reasonable return" in the manner provided by Para II. The view expressed by the P.W.D. appears to be correct and the papers may be" Seen and returned."

A

Sd/- E.P.Bhamgara
21/8

D.S.(civil) A may be done

Sd/- R.T.Katarki.
22/8.

Addl.Secy. P.M.LAD.
22/8

u.o.r. to P.W.D. No. 13580, dt. 24-8-1951.

SNT/24.8.

Submitted.

2. It appears that the Panchagani Electric Supply Co. has accumulated a loss of Rs. 37,949 and with a view to improve its financial position, the company has requested Govt. to sanction increase of the rates of Electric Supply at Panchagani in accordance with the provision of the Sixth Schedule to the Electricity Supply Act, 1948. The said losses include a loss of Rs. 5456 and odd occassioned on the assignment of the Wai ~~Electricity Supply Act, 1948. The said losses include a loss of Rs. 5456 and odd occassioned on the assignment of the Wai~~ Electric Licence, 1927 which was sanctioned under G.R., P.W.D. No. 5611/36, dated the 12th November 1942. The Examiner Outside Audit, considers that the loss incurred on the sale of the Wai Electric Licence cannot be taken into account in fixing the rates of supply of the Panchagani Electric Licence. The Chief Engineer, Bombay Electric Grid agrees with this view. The R.L.A. is requested to advise whether the view taken by the Examiner outside audit is correct.

SNT/24.8.

OFFICE OF THE R.L.A.

Electricity Supply Act, 1948, sec.57.

Schedule VI "Previous losses"

Section 57 of the Electricity Supply Act, 1948 which deals with the licencee's charges to the consumers provides that the provisions of the Sixth Schedule and the Table appended to the Seventh Schedule shall be deemed to be incorporated in the licence of every licencee not being a local authority from the date of the commencement of the licencee's next succeeding year of account etc. Under paragraph I of the Sixth Schedule the licencee shall so adjust his rates for the sale of electricity by periodical revision that his clear profit in any year shall not as far as possible exceed the amount of reasonable return. "Clear profit" as defined in paragraph XVII (2) of this Schedule means the difference between the amount of income and the sum of expenditure plus specific appropriations, made up in each case as specified therebelow. Under clause (c) of this paragraph XVII (2) are mentioned special appropriations sufficient to cover previous losses (that is to say excess of expenditure over income) which have arisen from the business of electricity supply to the extent in any year actually appropriated for the purpose in the books of the undertaking. The words "previous losses" appearing in this clause apparently refer to the losses incurred by the licensee in respect of the electric supply of the particular undertaking, whose rates of supply are sought to be adjusted and would not include losses in respect of another undertaking.

The proposal of the Panchagani Electric Supply Company to take into account the losses incurred by it on the assignment of the Wai Electric Licence, 1937 for the purpose of revision of the rates of supply of Panchagani would not therefore be valid. The view taken by the Examiner Outside Audit in para. 5 of his u.r. dated the 9th

July .....

July 1951 and concurred in by the Chief Engineer, Electric Grid, is correct/

Sd/- J.R.Dhurandhar.
20/2.

Remembrancer of Legal Affairs.

U.R. to P.W.D. No. 20305, dated the 20th December 1951.

SNT/24.8.